

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re: LIDDLE & ROBINSON, L.L.P.,

§
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Case No. 19-12346

Debtor(s)

☐ Jointly Administered

Post-confirmation Report

Chapter 11

Quarter Ending Date: 09/30/2023

Petition Date: 07/22/2019

Plan Confirmed Date: 07/30/2021

Plan Effective Date: 08/13/2021

This Post-confirmation Report relates to: ☐ Reorganized Debtor

☒ Other Authorized Party or Entity: Jonathan L. Flaxer, Plan Administrator

Name of Authorized Party or Entity

/s/ Michael S. Weinstein, Esq.

Signature of Responsible Party

10/23/2023

Date

Michael S. Weinstein, Esq.

Printed Name of Responsible Party

711 Third Avenue
New York, NY 10017
Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346

Part 1: Summary of Post-confirmation Transfers

	Current Quarter	Total Since Effective Date
a. Total cash disbursements	\$0	\$941,673
b. Non-cash securities transferred	\$0	\$0
c. Other non-cash property transferred	\$0	\$0
d. Total transferred (a+b+c)	\$0	\$941,673

Part 2: Preconfirmation Professional Fees and Expenses

a.			Approved Current Quarter	Approved Cumulative	Paid Current Quarter	Paid Cumulative	
	Professional fees & expenses (bankruptcy) incurred by or on behalf of the debtor		\$0	\$1,684,484	\$0	\$1,530,149	
	Aggregate Total						
	Itemized Breakdown by Firm						
		Firm Name	Role				
i		Foley Hoag LLP	Lead Counsel	\$0	\$261,233	\$0	\$261,233
ii		EisnerAmper LLP	Financial Professional	\$0	\$7,309	\$0	\$7,309
iii		Jonathan L. Flaxer, Esq.	Other	\$0	\$141,519	\$0	\$106,139
iv		Golenbock Eiseman Assor Bell	Lead Counsel	\$0	\$680,110	\$0	\$599,685
v		CBIZ	Financial Professional	\$0	\$515,991	\$0	\$481,605
vi		Richard J. Lynne	Financial Professional	\$0	\$78,322	\$0	\$74,178
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Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346

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Case No. 19-12346

b.			Approved Current Quarter	Approved Cumulative	Paid Current Quarter	Paid Cumulative	
	Professional fees & expenses (nonbankruptcy) incurred by or on behalf of the debtor <i>Aggregate Total</i>		\$0	\$34,000	\$0	\$34,000	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	i	The Benefit Practice	Financial Professional	\$0	\$34,000	\$0	\$34,000
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Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346

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Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346

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Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346

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c.	All professional fees and expenses (debtor & committees)			\$0	\$1,718,484	\$0	\$1,564,149

Part 3: Recoveries of the Holders of Claims and Interests under Confirmed Plan

	Total Anticipated Payments Under Plan	Paid Current Quarter	Paid Cumulative	Allowed Claims	% Paid of Allowed Claims
a. Administrative claims	\$0	\$0	\$88,515	\$1,205,280	7%
b. Secured claims	\$0	\$0	\$2,018,476	\$9,243,422	22%
c. Priority claims	\$0	\$0	\$64,038	\$64,038	100%
d. General unsecured claims	\$0	\$0	\$0	\$33,192,743	0%
e. Equity interests	\$0	\$0	\$0		

Part 4: Questionnaire

a. Is this a final report?

Yes ☐ No ☒

If yes, give date Final Decree was entered: _____

If no, give date when the application for Final Decree is anticipated: _____

b. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930?

Yes ☒ No ☐

Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information and provision of this information is mandatory. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6) and to otherwise evaluate whether a reorganized chapter 11 debtor is performing as anticipated under a confirmed plan. Disclosure of this information may be to a bankruptcy trustee when the information is needed to perform the trustee's duties, or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." *See* 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case, or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Post-confirmation Report and its attachments, if any, are true and correct and that I have been authorized to sign this report.

/s/ Jonathan L. Flaxer, Esq.

Signature of Responsible Party

Plan Administrator

Title

Jonathan L. Flaxer, Esq.

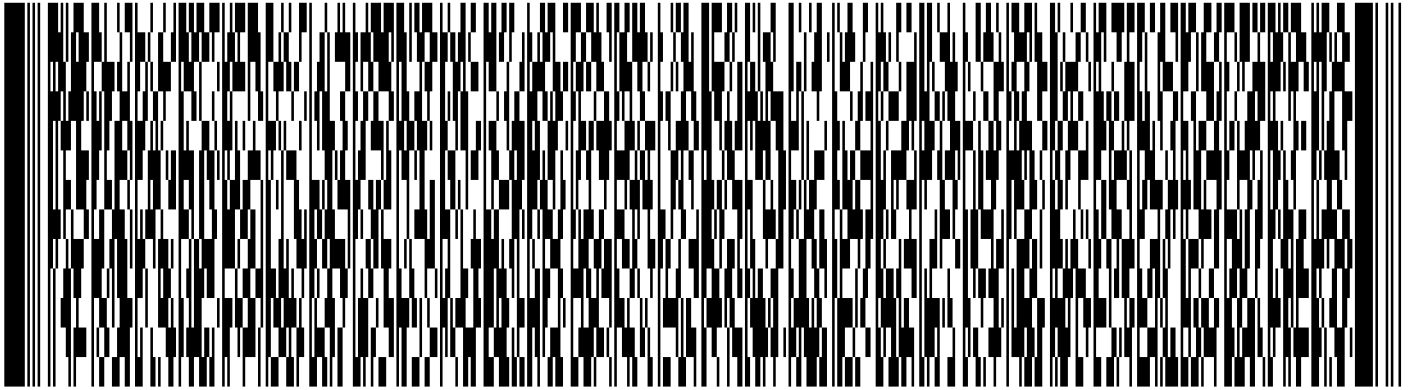
Printed Name of Responsible Party

10/23/2023

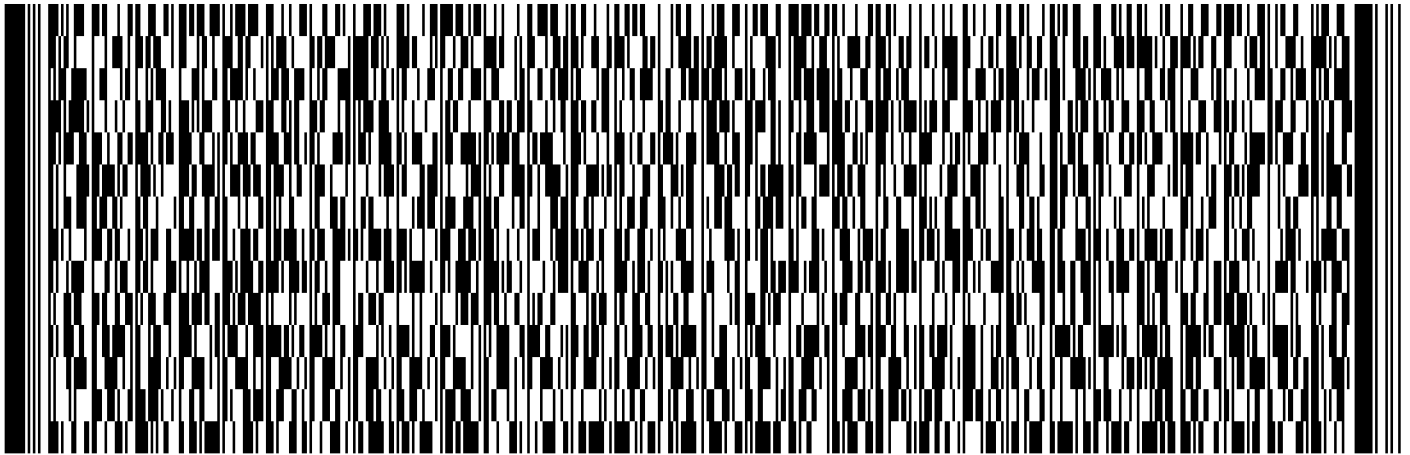
Date

Debtor's Name LIDDLE & ROBINSON, L.L.P.,

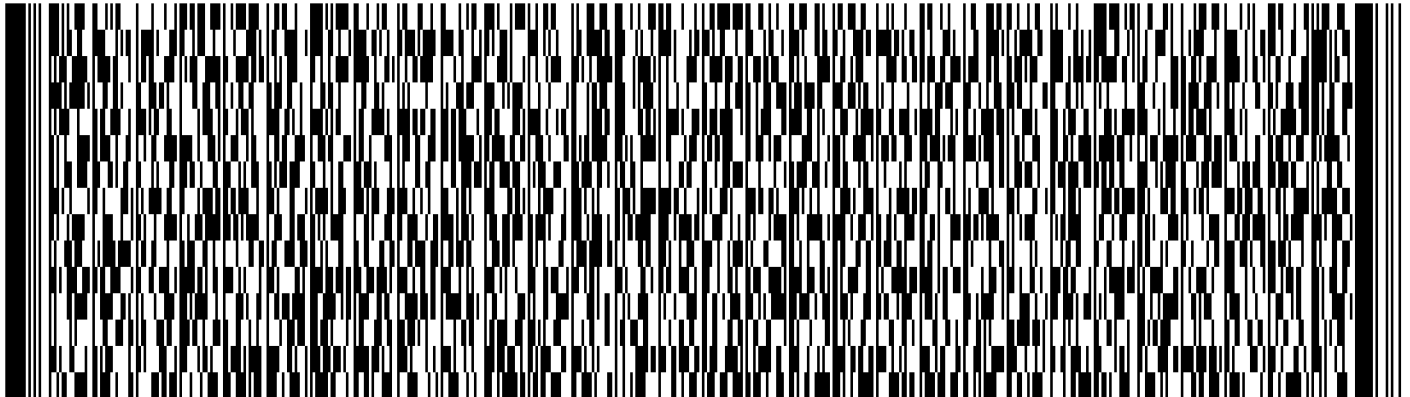
Case No. 19-12346



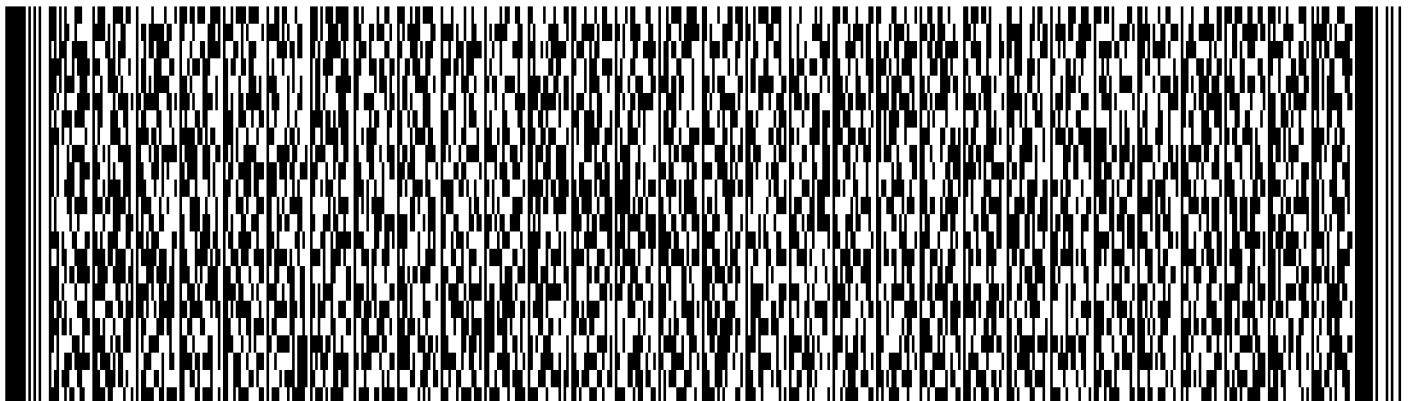
Page 1



Other Page 1



Page 2 Minus Tables



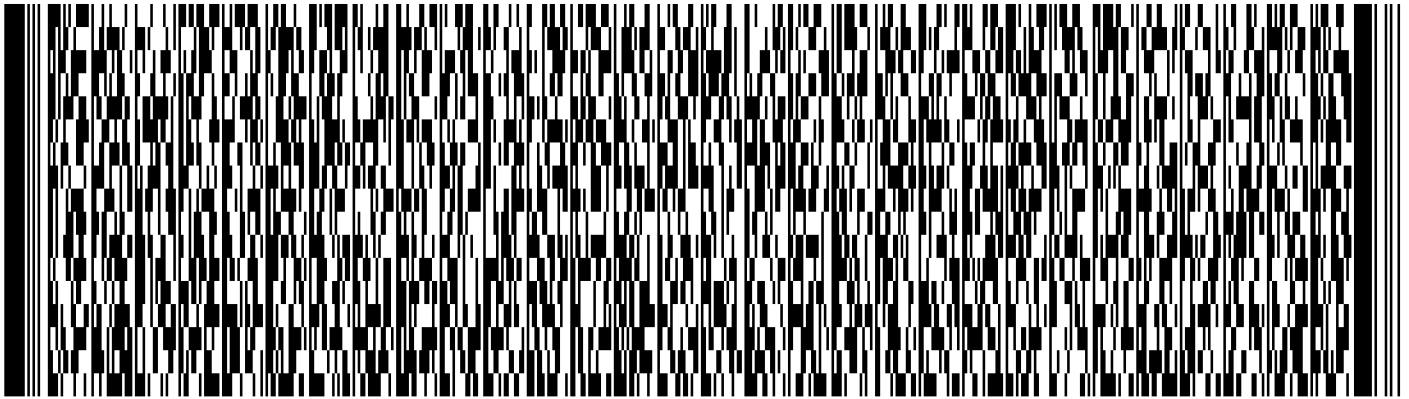
Bankruptcy Table 1-50

Debtor's Name LIDDLE & ROBINSON, L.L.P.,

Case No. 19-12346



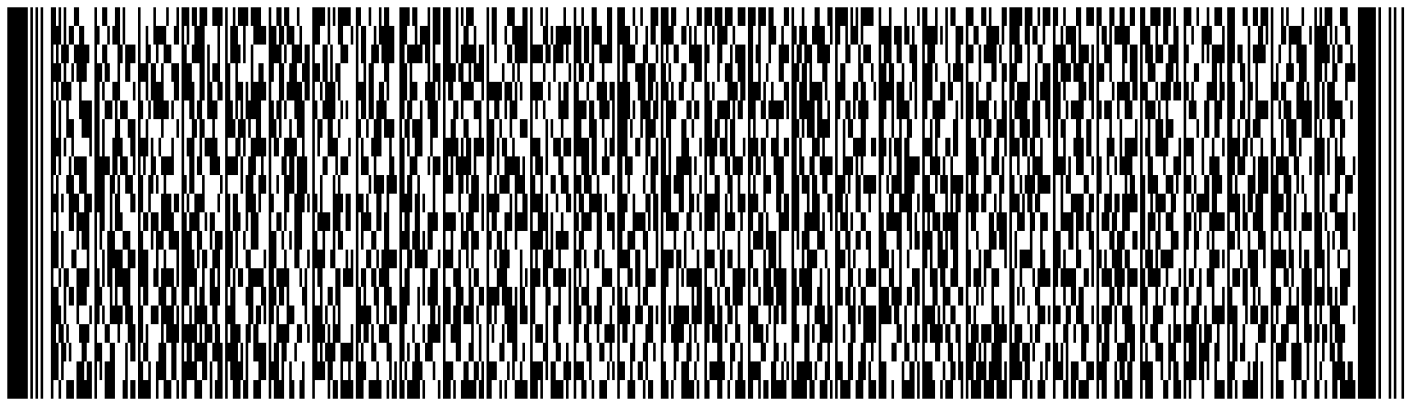
Bankruptcy Table 51-100



Non-Bankruptcy Table 1-50



Non-Bankruptcy Table 51-100



Part 3, Part 4, Last Page



IDB Bank DDA Statement

July 1, 2023 - July 31, 2023 Page 1 of 2 Group Account Number: [REDACTED]



0010934 SP 9085 -C09-P00000-I
LIDDLE & ROBINSON LLP
JONATHAN L FLAXER AS TRUSTEE
C/O GEAB&P LLP
711 3RD AVE
NEW YORK, NY 10017

Customer Service

Main Office
1114 Avenue of the Americas
New York, NY 10036

Telephone
(212) 551-8500 **Officer Code:** 956

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Thank you for being a loyal client of IDB Bank. We value your business and your trust in our organization and will continue to provide you with the unparalleled personal service you have come to expect from IDB Bank.

Regular Checking

Member FDIC

Account Title: LIDDLE & ROBINSON LLP
Account Number: [REDACTED] 7401

Activity Summary

	Count	
Beginning balance on 07/01		\$44,317.35
Deposits/Credits	0	—
Interest Earned		—
Checks/Debits	0	—
Service Charges		—
ATM Withdrawals	0	—
POS Withdrawals	0	—
Interest Withheld		—
Overdraft Interest Charges		—
Ending balance on 07/31		\$44,317.35

Interest Summary

Annual percentage yield earned	0.00%	
Interest paid this period	\$0.00	
Interest paid year-to-date	\$0.00	
Days in statement period	31	
	Total for this period	Total Year-to-Date
Total overdraft fees	\$0.00	\$0.00
Total returned item fees	\$0.00	\$0.00

Transaction History

Date	Description	Debits	Credits	Balance
	Beginning balance on 07/01			\$44,317.35
	Ending balance on 07/31			\$44,317.35

Things to Remember:

To help you **BALANCE YOUR CHECKING ACCOUNT**, visit (<https://www.idbny.com/pdfs/statementbalance.pdf>) to view or download a printable version of the **How to Balance Your Account Worksheet**.

9085-09-00-0010934-0001-0020630



For Consumer Accounts Only (An Account Established Primarily For Personal, Family Or Household Purposes):

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Electronic transfers (called transfers below) mean (a) deposits, withdrawals, or payments made at an ATM or store terminal, (b) bill payer transfers, (c) all other electronic transfers (e.g. payroll deposits, Social Security deposits, insurance payments, etc.).

If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, TELEPHONE US OR WRITE US AS SOON AS YOU CAN – USE THE TELEPHONE NUMBER OR ADDRESS ON THE FRONT OF THIS STATEMENT.

We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- 1) Tell us your name and account number.
- 2) Describe the error or the transfer you are unsure about and explain as clearly as you can why you believe it is an error or why you need more information.
- 3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

For Domestic Commercial/Business Accounts and International Customers Only:

HOW WE CALCULATE FINANCE CHARGES RESULTING FROM DISCRETIONARY PAYMENT OF OVERDRAFTS

If any overdrafts are incurred in your account during a statement period that are approved for payment at our sole discretion, that overdraft amount will be subject to a Finance Charge based on the Annual Percentage Rate, which is disclosed on the Commercial/Business Accounts and International Customers Schedule of Fees. The Finance Charge shown on the front of your statement is computed as follows:

- 1) The overdraft portion of your balance, which includes previous finance charges, is added on each day of the statement cycle, after all payments, advances and any cash adjustments have been posted.
- 2) This total is then divided by the number of days in the statement cycle to arrive at the average daily balance.
- 3) The average daily balance is then multiplied by the daily periodic rate (1/365th of the Annual Percentage Rate, except for business accounts, which is based on 1/360th.)
- 4) This amount is then multiplied by the number of days in the statement cycle to arrive at the FINANCE CHARGE.

For Customers with Basic Banking Accounts Only:

You are allowed a maximum of twelve (12) withdrawals during each statement cycle (approximately a 30 day period) without the imposition of an Excessive Withdrawal Service Fee. An Excessive Withdrawal Service Fee will be imposed if you make more than twelve (12) withdrawals during any periodic statement cycle. For more information on Excessive Withdrawals Service Fee, please refer to the "Basic Banking Account - Basic Terms and Conditions" disclosure provided to you at account opening or speak with your Account Officer.

We will not charge you for any withdrawal you make using IDB Bank ATMs. Other fees might be charged at non-propriety ATMs by the providing bank in the amount posted at the respective ATM. If your linked account does not have sufficient funds to cover your withdrawal transaction, the transaction will not be authorized.

A withdrawal will be deemed to be made when recorded on the books of IDB Bank, which is not necessarily the date that you initiated the transaction.

For Customers with Global Wealth Management Accounts Only:

INVESTMENT PROCESS

The asset allocation process develops both long-term (strategic) and shorter-term (tactical) recommendations. The strategic returns are developed using five-year risk, return and correlation projections to generate the highest expected return for a given level of risk. The objective of the tactical recommendations is to highlight investment opportunities during the next 12 months where the Investment Policy Committee sees either increased opportunity or risk.

The asset allocation recommendations are developed through the Tactical Asset Allocation, Capital Markets Assumptions and Investment Policy.

Important Information: There are risks involved in investing including possible loss of principal. There is no guarantee that the investment objectives of any fund or strategy will be met. Risk controls and models do not promise any level of performance or guarantee against loss of principal.

Past performance is no guarantee of future results. Index performance returns do not reflect any management fees, transaction costs or expenses. It is not possible to invest directly in any index. Returns of the indexes do not typically reflect the deduction of investment management fees, trading costs or other expenses. Indexes are the property of their respective owners, all rights reserved.

Investment involves risks. International investing involves additional risks, including risks related to foreign currency, limited liquidity, less government regulation and the possibility of substantial volatility due to adverse political, economic or other developments.

For the hearing impaired only, use the Bank's Telecommunications Device for the Deaf at:

- (212) 551-8540 (for New York area customers);
- (310) 276-8437 (for California area customers); or
- (305) 682-3792 (for Florida area customers).

IDB Bank DDA Statement

August 1, 2023 - August 31, 2023 Page 1 of 2 Group Account Number



0010853 SP 9090 -C09-P00000-I
LIDDLE & ROBINSON LLP
JONATHAN L FLAXER AS TRUSTEE
C/O GEAB&P LLP
711 3RD AVE
NEW YORK, NY 10017

Customer Service

Main Office
1114 Avenue of the Americas
New York, NY 10036

Telephone
(212) 551-8500 **Officer Code:** 956

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Regular Checking

Member FDIC

Account Title: LIDDLE & ROBINSON LLP
Account Number: 7401

Activity Summary

	Count	
Beginning balance on 08/01		\$44,317.35
Deposits/Credits	1	\$28,666.66
Interest Earned		—
Checks/Debits	0	—
Service Charges		—
ATM Withdrawals	0	—
POS Withdrawals	0	—
Interest Withheld		—
Overdraft Interest Charges		—
Ending balance on 08/31		\$72,984.01

Interest Summary

Annual percentage yield earned	0.00%
Interest paid this period	\$0.00
Interest paid year-to-date	\$0.00
Days in statement period	31

	Total for this period	Total Year-to-Date
Total overdraft fees	\$0.00	\$0.00
Total returned item fees	\$0.00	\$0.00

Transaction History

Date	Description	Debits	Credits	Balance
	Beginning balance on 08/01			\$44,317.35
08/01	Deposit/Credit		\$28,666.66	\$72,984.01
	Ending balance on 08/31			\$72,984.01

Things to Remember:

To help you **BALANCE YOUR CHECKING ACCOUNT**, visit (<https://www.idbny.com/pdfs/statementbalance.pdf>) to view or download a printable version of the **How to Balance Your Account Worksheet**.

9090-09-00-0010853-0001-0021122



For Consumer Accounts Only (An Account Established Primarily For Personal, Family Or Household Purposes):

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Electronic transfers (called transfers below) mean (a) deposits, withdrawals, or payments made at an ATM or store terminal, (b) bill payer transfers, (c) all other electronic transfers (e.g. payroll deposits, Social Security deposits, insurance payments, etc.).

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IDB Bank DDA Statement

September 1, 2023 - September 30, 2023 Page 1 of 2 Group Account Number [REDACTED]



0010816 SP 9094 -C09-P00000-I
LIDDLE & ROBINSON LLP
JONATHAN L FLAXER AS TRUSTEE
C/O GEAB&P LLP
711 3RD AVE
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Regular Checking

Member FDIC

Account Title: LIDDLE & ROBINSON LLP
Account Number: [REDACTED] 7401

Activity Summary

	Count	
Beginning balance on 09/01		\$72,984.01
Deposits/Credits	0	—
Interest Earned		—
Checks/Debits	0	—
Service Charges		—
ATM Withdrawals	0	—
POS Withdrawals	0	—
Interest Withheld		—
Overdraft Interest Charges		—
Ending balance on 09/30		\$72,984.01

Interest Summary

Annual percentage yield earned	0.00%
Interest paid this period	\$0.00
Interest paid year-to-date	\$0.00
Days in statement period	30

	Total for this period	Total Year-to-Date
Total overdraft fees	\$0.00	\$0.00
Total returned item fees	\$0.00	\$0.00

Transaction History

Date	Description	Debits	Credits	Balance
	Beginning balance on 09/01			\$72,984.01
	Ending balance on 09/30			\$72,984.01

Things to Remember:

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9094-09-00-0010816-0001-0020347



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- 4) This amount is then multiplied by the number of days in the statement cycle to arrive at the FINANCE CHARGE.

For Customers with Basic Banking Accounts Only:

You are allowed a maximum of twelve (12) withdrawals during each statement cycle (approximately a 30 day period) without the imposition of an Excessive Withdrawal Service Fee. An Excessive Withdrawal Service Fee will be imposed if you make more than twelve (12) withdrawals during any periodic statement cycle. For more information on Excessive Withdrawals Service Fee, please refer to the "Basic Banking Account - Basic Terms and Conditions" disclosure provided to you at account opening or speak with your Account Officer.

We will not charge you for any withdrawal you make using IDB Bank ATMs. Other fees might be charged at non-propriety ATMs by the providing bank in the amount posted at the respective ATM. If your linked account does not have sufficient funds to cover your withdrawal transaction, the transaction will not be authorized.

A withdrawal will be deemed to be made when recorded on the books of IDB Bank, which is not necessarily the date that you initiated the transaction.

For Customers with Global Wealth Management Accounts Only:

INVESTMENT PROCESS

The asset allocation process develops both long-term (strategic) and shorter-term (tactical) recommendations. The strategic returns are developed using five-year risk, return and correlation projections to generate the highest expected return for a given level of risk. The objective of the tactical recommendations is to highlight investment opportunities during the next 12 months where the Investment Policy Committee sees either increased opportunity or risk.

The asset allocation recommendations are developed through the Tactical Asset Allocation, Capital Markets Assumptions and Investment Policy.

Important Information: There are risks involved in investing including possible loss of principal. There is no guarantee that the investment objectives of any fund or strategy will be met. Risk controls and models do not promise any level of performance or guarantee against loss of principal.

Past performance is no guarantee of future results. Index performance returns do not reflect any management fees, transaction costs or expenses. It is not possible to invest directly in any index. Returns of the indexes do not typically reflect the deduction of investment management fees, trading costs or other expenses. Indexes are the property of their respective owners, all rights reserved.

Investment involves risks. International investing involves additional risks, including risks related to foreign currency, limited liquidity, less government regulation and the possibility of substantial volatility due to adverse political, economic or other developments.

For the hearing impaired only, use the Bank's Telecommunications Device for the Deaf at:

- (212) 551-8540 (for New York area customers);
- (310) 276-8437 (for California area customers); or
- (305) 682-3792 (for Florida area customers).